**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant: Paruthi et al. Examiner: (Not Yet Assigned)
 Serial No.: 10/766,248 Group: Art Unit 1615
 Filed: February 27, 2004 Docket: 1276-4
 For: TASTE MASKING PHARMACEUTICAL, Dated: April 12, 2005
 COMPOSITION AND PROCESS FOR ITS
 PREPARATION

ATTN: Deshawn Durham
 Office of Initial Patent Examination's
 Filing Receipt Corrections
 Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

VIA FACSIMILE (703) 746-6602

**RESPONSE TO THE RESPONSE TO REQUEST
 FOR CORRECTED FILING RECEIPT**

Sir:

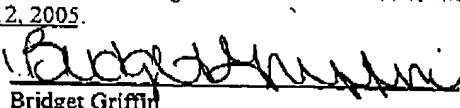
Applicants would like to have the Power of Attorney herein associated with
 Customer Number 28249.

A copy of the Response to Request for Corrected Filing Receipt is attached.

CERTIFICATE OF FACSIMILE TRANSMISSION

I hereby certify that this correspondence is being facsimile transmitted to the United States Patent
 and Trademark Office (703-746-6602) on April 12, 2005.

dated: April 12, 2005


 Bridget Griffin

Please charge any deficiency as well as any other fee(s) which may become due under 37 C.F.R. § 1.16 and/or 1.17 at any time during the pendency of this application, or credit any overpayment of such fee(s) to Deposit Account No. 04-1121. Also, in the event any extensions of time for responding are required for the pending application(s), please treat this paper as a petition to extend the time as required and charge Deposit Account No. 04-1121 therefor. TWO (2) COPIES OF THIS SHEET ARE ENCLOSED.

Respectfully submitted,



Michael E. Carmen
Reg. No. 43,533
Attorney for Applicant

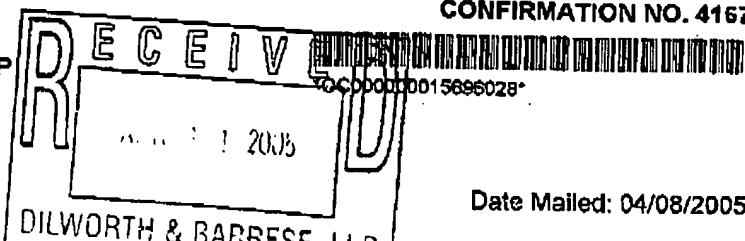
DILWORTH & BARRESE, LLP
333 Earle Ovington Blvd.
Uniondale, New York 11553
(516) 228-8484
MEC/bg

UNITED STATES PATENT AND TRADEMARK OFFICE

COMMISSIONER FOR PATENTS
UNITED STATES PATENT AND TRADEMARK OFFICE
WASHINGTON, DC 20231
www.uspto.gov

APPLICATION NUMBER	FILED OR 371 (c) DATE	FIRST NAMED APPLICANT	ATTY. DOCKET NO./TITLE
10/766,248	01/27/2004	Manoj Kumar Paruthi	1276-4

Michael E. Carmen
DILWORTH & BARRESE, LLP
333 Earle Ovington Blvd.
Uniondale, NY 11553



CONFIRMATION NO. 4167

Date Mailed: 04/08/2005

RESPONSE TO REQUEST FOR CORRECTED FILING RECEIPT**Power of Attorney**

In response to your request for a corrected Filing Receipt, the Office is unable to comply with the request because:

- The person or people whom you would like to add was not listed in the Power of Attorney that was entered into the application (to add one or more patent practitioners a new power of attorney is required), or the registration number was omitted from the Power of Attorney (the name and registration number are required for a patent practitioner to be made of record).
- The Power of Attorney you provided did not comply with the new Power of Attorney rules that became effective on June 25, 2004. See 37 CFR 1.32.
- The Power of Attorney you provided did not designate the Customer Number to be used for the Power of Attorney. If you would like the Power of Attorney to be associated with the practitioners associated with the Customer Number, a new Power of Attorney must be provided revoking the Power of Attorney that has been established and clearly requesting that the practitioners associated with the Customer Number be used for the Power of Attorney. Note the format of the PTO/SB/081 and PTO/SB/082, which are available on the USPTO Internet web site (www.uspto.gov).
- The spelling of attorneys' names shown on the filing receipt must be corrected by contacting the Office of Enrollment and Discipline, (703) 306-4097.
- The filing receipt will only show up to 10 attorneys for the Power of Attorney, with the attorneys or agents with the lowest registration numbers being listed. If Power of Attorney was established before June 25, 2004 and more than 10 attorneys were appointed, the filing receipt will only show the 10 attorneys or agents with the lowest registration numbers, but all of the attorneys or agents on the Power of Attorney will be reflected in the Office's computer records and have been made of record. If 10 or fewer attorneys were appointed, all will be shown.
- Only one Customer Number can be designated for the Power of Attorney in an application.

BEST AVAILABLE COPY

- The Customer Number that was captured is the first Customer Number provided on the Power of Attorney document.
- The attorney requested is not available in the database. Please contact the Office of Enrollment and Discipline at (703) 308-4097 for more information.
- The attorney name that you are requesting does not match what was listed on your Power of Attorney. The registration number is the information that is captured from the Power of Attorney. To make this correction, you will need to revoke POA to the incorrect attorney and properly appoint the correct attorney.

J. Lam
Customer Service Center
Office of Initial Patent Examination
(703) 308-1202

BEST AVAILABLE COPY